

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 trust income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2009–10*.

2 The industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes.

3 Other manufacturing includes, cigarette and tobacco product manufacturing.

4 Other electricity related includes: Electricity transmission, Electricity distribution and Electricity on selling and Market operation.

5 Rail freight or passenger transport includes rail freight transport and rail passenger transport.

6 'Investment income recipients' statistics are included in this category.

7 Includes trusts that did not state their industry, whose stated industry was unknown.

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Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Number of trusts	Deductions relating to Australian investment income		Other deductions		Net Australian income or loss	
	no.	no.	\$	no.	\$	no.	\$
Agriculture, forestry and fishing							
Nursery and floriculture production	500	10	67,644	30	565,552	485	27,897,291
Mushroom and vegetable growing	1,005	15	312,799	35	507,624	955	92,078,540
Fruit and tree nut growing	2,890	115	4,245,428	250	6,735,263	2,800	235,873,446
Sheep, beef cattle and grain farming	14,220	525	13,695,929	930	18,813,513	13,660	397,215,251
Other crop growing	1,780	45	3,143,062	100	3,000,818	1,720	99,957,093
Dairy cattle farming	1,960	40	452,367	75	1,812,854	1,910	13,200,635
Poultry farming	435	15	348,255	40	444,631	425	51,601,794
Deer farming	20	5	16,098	5	1,463	20	1,185,960
Other livestock farming	980	30	4,233,949	90	3,865,187	940	109,776,664
Aquaculture	265	10	38,549	20	498,159	250	18,732,857
Forestry and logging	705	75	1,977,456	160	7,496,729	680	75,304,527
Fishing	1,465	50	264,330	90	1,545,361	1,405	176,856,621
Hunting and trapping	25	0	0	5	3,720	25	1,310,420
Forestry support services	130	15	199,621	20	218,694	125	9,330,062
Agriculture and fishing support services	1,335	40	542,106	50	875,719	1,285	53,677,233
Total agriculture, forestry and fishing	27,720	985	29,537,593	1,885	46,385,287	26,680	1,363,998,394
Mining							
Coal mining	35	5	499,715	0	0	30	9,990,137
Oil and gas extraction	25	5	5,136	5	209,846	25	8,425,939
Metal ore mining	85	5	9,529	10	1,062,942	85	12,691,835
Construction material mining	240	5	1,904	20	238,098	230	86,670,424
Other non-metallic mineral mining and quarrying	115	5	65,084	15	359,891	110	6,345,244
Exploration	105	5	9,200	20	344,498	100	11,737,136
Other mining support services	325	10	121,700	20	103,547	300	43,505,593
Total mining	930	30	712,268	90	2,318,822	875	179,366,308
Manufacturing							
Meat and meat product manufacturing	190	5	171,823	15	138,704	180	108,777,663
Seafood processing	60	5	47,837	10	142,443	55	4,743,789
Dairy product manufacturing	100	5	485,557	5	115,558	95	21,239,838
Fruit and vegetable processing	80	5	7,991	5	91,377	75	1,737,686
Oil and fat manufacturing	30	5	2,548	5	721	30	-1,792,077
Grain mill and cereal product manufacturing	50	0	0	5	14,453	50	7,663,904
Bakery product manufacturing	1,475	20	128,100	85	654,807	1,425	65,359,577
Sugar and confectionery manufacturing	55	0	0	5	9,867	55	4,490,977
Other food product manufacturing	210	5	4,958	10	69,481	205	35,364,719

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Other deductions, foreign income, capital gains, tax offsets and total net income	Net capital gain		Gross other assessable foreign source income		Net other assessable foreign source income	
	no.	\$	no.	\$	no.	\$
Agriculture, forestry and fishing						
Nursery and floriculture production	15	1,806,393	10	169,822	10	151,375
Mushroom and vegetable growing	40	5,745,228	15	53,711	15	52,435
Fruit and tree nut growing	195	21,327,998	125	477,208	125	473,368
Sheep, beef cattle and grain farming	1,305	91,510,392	555	6,529,461	550	6,401,743
Other crop growing	95	6,393,707	75	378,181	75	377,273
Dairy cattle farming	100	4,868,889	50	46,029	45	45,707
Poultry farming	20	3,014,642	10	8,169	10	7,885
Deer farming	5	18,061	0	0	0	0
Other livestock farming	70	12,750,763	40	12,821,703	40	12,820,491
Aquaculture	10	149,168	5	1,793	5	1,784
Forestry and logging	60	3,024,456	80	3,422,836	80	2,104,405
Fishing	90	5,305,994	40	666,711	40	658,922
Hunting and trapping	0	0	0	0	0	0
Forestry support services	20	1,519,456	10	512,414	10	487,135
Agriculture and fishing support services	40	3,105,469	25	323,787	25	312,665
Total agriculture, forestry and fishing	2,055	160,540,616	1,040	25,411,825	1,040	23,895,188
Mining						
Coal mining	0	0	5	14,834	5	14,834
Oil and gas extraction	0	0	5	421,704	5	158,233
Metal ore mining	5	2,050,575	5	4,872,951	5	4,872,507
Construction material mining	5	487,158	5	5,545	5	5,545
Other non-metallic mineral mining and quarrying	5	601,535	5	305,944	5	298,388
Exploration	10	917,284	5	167,439	5	163,974
Other mining support services	15	10,305,472	10	43,390	10	43,390
Total mining	45	14,362,024	30	5,831,807	30	5,556,871
Manufacturing						
Meat and meat product manufacturing	5	263,905	5	4,785	5	4,785
Seafood processing	5	39,600	0	0	0	0
Dairy product manufacturing	5	676,075	5	2,481	5	2,481
Fruit and vegetable processing	0	0	0	0	0	0
Oil and fat manufacturing	0	0	0	0	0	0
Grain mill and cereal product manufacturing	5	50,725	0	0	0	0
Bakery product manufacturing	55	2,362,621	10	3,997	10	3,914
Sugar and confectionery manufacturing	5	27,033	5	221	5	221
Other food product manufacturing	5	345,399	0	0	0	0

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Other deductions, foreign income, capital gains, tax offsets and total net income	Foreign tax credits		Total net income or loss prior to tax losses deducted		Tax losses deducted	
	no.	\$	no.	\$	no.	\$
Agriculture, forestry and fishing						
Nursery and floriculture production	10	27,162	485	29,855,059	75	3,708,924
Mushroom and vegetable growing	15	1,186	955	97,876,203	155	12,466,112
Fruit and tree nut growing	95	18,547	2,805	257,824,122	460	29,774,790
Sheep, beef cattle and grain farming	395	241,433	13,670	495,527,601	2,330	178,619,783
Other crop growing	60	35,695	1,720	106,728,079	340	38,539,932
Dairy cattle farming	35	2,713	1,910	18,115,231	250	14,280,968
Poultry farming	5	424	425	54,624,321	60	1,853,679
Deer farming	0	0	20	1,204,021	5	362,201
Other livestock farming	30	800,093	940	135,347,978	175	15,423,388
Aquaculture	5	4	250	18,883,809	60	2,070,392
Forestry and logging	65	182,488	680	80,433,388	85	7,449,584
Fishing	30	49,896	1,405	182,821,537	190	23,380,239
Hunting and trapping	0	0	25	1,310,420	5	44,774
Forestry support services	10	111,789	125	11,336,653	15	337,387
Agriculture and fishing support services	20	5,080	1,285	57,095,403	195	10,899,471
Total agriculture, forestry and fishing	765	1,476,511	26,700	1,548,983,825	4,395	339,211,624
Mining						
Coal mining	5	1,293	30	10,004,971	5	247,830
Oil and gas extraction	5	41,214	25	8,584,172	5	10,152
Metal ore mining	5	132,744	85	19,614,917	10	2,090,240
Construction material mining	5	540	230	87,163,127	20	948,447
Other non-metallic mineral mining and quarrying	5	87	110	7,245,167	25	990,241
Exploration	5	499	100	12,818,394	15	575,288
Other mining support services	5	1,603	300	53,854,455	35	2,513,461
Total mining	20	177,980	875	199,285,203	110	7,375,659
Manufacturing						
Meat and meat product manufacturing	5	338	180	109,046,353	20	12,314,290
Seafood processing	0	0	55	4,783,389	10	343,428
Dairy product manufacturing	5	14	95	21,918,394	15	2,078,639
Fruit and vegetable processing	0	0	75	1,737,686	15	720,440
Oil and fat manufacturing	0	0	30	-1,792,077	5	1,096,145
Grain mill and cereal product manufacturing	0	0	50	7,714,629	10	1,021,256
Bakery product manufacturing	10	403	1,430	67,726,112	205	6,558,410
Sugar and confectionery manufacturing	5	33	55	4,518,231	5	787,789
Other food product manufacturing	0	0	205	35,710,118	40	1,923,456

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Other deductions, foreign income, capital gains, tax offsets and total net income	Total net income or loss		Tax losses carried forward		Net capital losses carried forward	
	no.	\$	no.	\$	no.	\$
Agriculture, forestry and fishing						
Nursery and floriculture production	435	26,146,135	175	41,287,634	45	5,508,758
Mushroom and vegetable growing	860	85,410,091	320	125,266,720	75	9,206,781
Fruit and tree nut growing	2,500	228,049,332	1,060	396,718,493	270	35,566,312
Sheep, beef cattle and grain farming	12,175	316,907,818	5,125	2,026,550,763	1,250	147,455,717
Other crop growing	1,520	68,188,147	555	313,732,261	185	54,842,259
Dairy cattle farming	1,745	3,834,263	690	215,069,304	120	10,652,510
Poultry farming	385	52,770,642	125	30,929,326	65	6,175,224
Deer farming	20	841,820	10	2,866,367	5	4,253
Other livestock farming	825	119,924,590	405	126,103,040	105	14,259,128
Aquaculture	210	16,813,417	105	64,165,087	15	551,329
Forestry and logging	635	72,983,804	160	36,923,594	115	17,998,694
Fishing	1,295	159,441,298	330	44,449,056	200	40,778,797
Hunting and trapping	25	1,265,646	10	402,794	0	0
Forestry support services	120	10,999,266	20	10,061,708	10	1,046,925
Agriculture and fishing support services	1,180	46,195,932	350	57,012,202	65	4,092,114
Total agriculture, forestry and fishing	23,930	1,209,772,201	9,440	3,491,538,349	2,520	348,138,801
Mining						
Coal mining	30	9,757,141	5	1,287,092	5	2,906,497
Oil and gas extraction	25	8,574,020	5	437,216	5	484,809
Metal ore mining	80	17,524,677	35	47,143,271	10	1,595,356
Construction material mining	215	86,214,680	75	12,179,121	20	1,650,173
Other non-metallic mineral mining and quarrying	95	6,254,926	55	5,504,037	15	2,760,328
Exploration	85	12,243,106	35	17,057,014	10	3,517,977
Other mining support services	280	51,340,994	65	26,974,143	30	2,368,991
Total mining	810	191,909,544	270	110,581,894	95	15,284,131
Manufacturing						
Meat and meat product manufacturing	165	96,732,063	50	40,925,524	20	13,399,714
Seafood processing	50	4,439,961	20	1,815,018	10	3,166,469
Dairy product manufacturing	80	19,839,755	30	11,139,085	10	1,034,286
Fruit and vegetable processing	60	1,017,246	35	6,854,779	5	451,979
Oil and fat manufacturing	25	-2,888,222	15	24,711,154	5	3,938,408
Grain mill and cereal product manufacturing	40	6,693,373	20	2,511,738	5	530,695
Bakery product manufacturing	1,300	61,167,702	425	53,341,911	110	7,567,025
Sugar and confectionery manufacturing	50	3,730,442	20	12,734,309	5	210,003
Other food product manufacturing	185	33,786,662	75	13,096,731	15	3,184,556

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Other deductions, foreign income, capital gains, tax offsets and total net income	Number of trusts	Deductions relating to Australian investment income		Other deductions		Net Australian income or loss	
Beverage manufacturing	410	10	1,329,237	45	320,576	395	19,461,010
Textile manufacturing	25	0	0	5	33,280	25	16,310,340
Leather tanning, fur dressing and leather product manufacturing	40	5	9,281	5	39,309	40	5,104,866
Textile product manufacturing	445	5	10,584	20	291,313	435	69,061,321
Knitted product manufacturing	30	0	0	5	145,979	30	3,298,531
Clothing and footwear manufacturing	560	25	427,283	50	432,120	545	43,932,182
Log sawmilling and timber dressing	180	5	66,237	10	71,762	175	23,450,480
Other wood product manufacturing	830	15	450,016	45	430,734	800	60,270,543
Pulp, paper and paperboard manufacturing	30	0	0	5	9,468	30	155,342,333
Converted paper product manufacturing	105	5	13,748	10	120,369	105	21,870,835
Printing and printing support services	1,340	30	273,915	85	2,644,701	1,300	86,186,704
Reproduction of recorded media	30	0	0	5	254	30	3,425,404
Petroleum and coal product manufacturing	40	5	159	5	835	35	10,381,638
Basic chemical manufacturing	35	5	165	5	6,156	30	3,730,722
Basic polymer manufacturing	50	5	4,019	5	2,240	45	13,319,835
Fertiliser and pesticide manufacturing	70	0	0	5	685,092	65	6,667,541
Pharmaceutical and medicinal product manufacturing	40	0	0	5	152,275	40	10,599,083
Cleaning compound and toiletry preparation manufacturing	125	5	4,186	5	275,928	120	14,813,410
Other basic chemical product manufacturing	20	5	66,249	0	0	20	2,382,879
Polymer product manufacturing	505	10	87,592	25	410,640	480	89,649,828
Natural rubber product manufacturing	30	0	0	5	812	30	7,078,904
Glass and glass product manufacturing	135	5	3,994	10	39,043	130	14,991,029
Ceramic product manufacturing	85	5	5,146	5	38,352	80	6,042,492
Cement, lime, plaster and concrete product manufacturing	275	5	79,643	10	236,220	260	59,904,619
Other non-metallic mineral product manufacturing	175	5	37,077	10	79,100	170	12,539,145
Basic ferrous metal manufacturing	255	5	66,845	15	345,576	245	25,062,380
Basic ferrous metal product manufacturing	60	5	14,411	5	52,093	60	11,974,585
Basic non-ferrous metal manufacturing	30	5	96,786	5	2,580	30	3,109,547
Basic non-ferrous metal product manufacturing	40	0	0	5	24,008	35	4,375,876
Iron and steel forging	15	0	0	0	0	15	1,534,960
Structural metal product manufacturing	1,040	10	113,018	55	420,778	1,005	185,544,730
Metal container manufacturing	245	5	9,277	10	25,725	235	28,679,850
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	220	5	8,043	10	995,939	215	33,230,005
Other fabricated metal product manufacturing	975	10	114,597	50	702,530	945	100,503,146
Motor vehicle and motor vehicle part manufacturing	545	5	39,786	25	209,993	525	99,299,520
Other transport equipment manufacturing	585	5	32,355	25	300,392	560	16,376,739
Professional and scientific equipment manufacturing	435	5	7,504	20	174,702	425	51,882,076
Computer and electronic equipment manufacturing	205	5	12,226	5	88,353	195	29,373,714
Electrical equipment manufacturing	215	5	493,804	5	27,120	210	31,655,625

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Other deductions, foreign income, capital gains, tax offsets and total net income	Net capital gain		Gross other assessable foreign source income		Net other assessable foreign source income	
Beverage manufacturing	25	5,751,387	5	41,069	5	41,069
Textile manufacturing	0	0	5	27,777	5	27,777
Leather tanning, fur dressing and leather product manufacturing	5	113,680	5	379,151	5	93,447
Textile product manufacturing	5	314,831	5	363,345	5	363,344
Knitted product manufacturing	5	58,810	0	0	0	0
Clothing and footwear manufacturing	20	1,038,813	15	353,266	15	65,366
Log sawmilling and timber dressing	10	542,896	5	4,219	5	4,066
Other wood product manufacturing	20	1,552,454	10	17,213	10	4,865
Pulp, paper and paperboard manufacturing	0	0	0	0	0	0
Converted paper product manufacturing	5	49,352	5	23	5	23
Printing and printing support services	40	4,761,845	20	133,684	20	124,900
Reproduction of recorded media	5	8,775	5	1,228	5	1,228
Petroleum and coal product manufacturing	5	131,408	5	2	5	2
Basic chemical manufacturing	5	108,500	5	20,594	5	20,594
Basic polymer manufacturing	0	0	5	727	5	727
Fertiliser and pesticide manufacturing	0	0	0	0	0	0
Pharmaceutical and medicinal product manufacturing	5	46,253	5	47,341	5	47,341
Cleaning compound and toiletry preparation manufacturing	5	67,040	0	0	0	0
Other basic chemical product manufacturing	0	0	0	0	0	0
Polymer product manufacturing	10	249,417	5	21,631	5	21,631
Natural rubber product manufacturing	0	0	0	0	0	0
Glass and glass product manufacturing	5	201,185	5	1,769	5	1,769
Ceramic product manufacturing	5	471,266	5	48,880	5	48,880
Cement, lime, plaster and concrete product manufacturing	5	85,394	5	33,122	5	5,659
Other non-metallic mineral product manufacturing	5	94,485	5	31	5	31
Basic ferrous metal manufacturing	5	905,269	5	88	5	88
Basic ferrous metal product manufacturing	5	700,148	5	60	5	60
Basic non-ferrous metal manufacturing	5	6,460	5	71	5	71
Basic non-ferrous metal product manufacturing	0	0	0	0	0	0
Iron and steel forging	0	0	0	0	0	0
Structural metal product manufacturing	25	2,019,145	5	12,512	5	12,512
Metal container manufacturing	5	43,790	5	1	5	1
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	5	32,051	5	11,124	5	11,101
Other fabricated metal product manufacturing	25	1,916,960	10	355,752	10	-61,739
Motor vehicle and motor vehicle part manufacturing	10	1,131,964	5	91,400	5	91,400
Other transport equipment manufacturing	15	701,933	5	60,513	5	60,342
Professional and scientific equipment manufacturing	10	374,590	5	121,196	5	107,710
Computer and electronic equipment manufacturing	5	754,412	5	20,224,898	5	12,359,508
Electrical equipment manufacturing	5	690,533	5	22,382	5	22,382

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Other deductions, foreign income, capital gains, tax offsets and total net income	Foreign tax credits		Total net income or loss prior to tax losses deducted		Tax losses deducted	
Beverage manufacturing	5	2,824	395	25,253,466	75	4,219,818
Textile manufacturing	5	907	25	16,338,117	5	4,548,269
Leather tanning, fur dressing and leather product manufacturing	0	0	40	5,311,993	10	613,164
Textile product manufacturing	5	6,798	435	69,739,496	65	8,876,765
Knitted product manufacturing	0	0	30	3,357,341	5	173,150
Clothing and footwear manufacturing	10	13,723	545	45,036,361	90	4,485,136
Log sawmilling and timber dressing	5	1,135	175	23,997,442	25	3,142,773
Other wood product manufacturing	5	353	800	61,827,862	130	5,282,877
Pulp, paper and paperboard manufacturing	0	0	30	155,342,333	5	107,654
Converted paper product manufacturing	5	6	105	21,920,210	15	617,937
Printing and printing support services	15	6,564	1,300	91,073,449	215	8,801,940
Reproduction of recorded media	5	0	30	3,435,407	5	147,341
Petroleum and coal product manufacturing	0	0	35	10,513,048	5	22,365
Basic chemical manufacturing	5	1,556	30	3,859,816	5	465,243
Basic polymer manufacturing	5	72	45	13,320,562	5	1,955,852
Fertiliser and pesticide manufacturing	0	0	65	6,667,541	5	1,380,633
Pharmaceutical and medicinal product manufacturing	5	2,375	40	10,692,677	5	146,586
Cleaning compound and toiletry preparation manufacturing	0	0	120	14,880,450	15	491,229
Other basic chemical product manufacturing	0	0	20	2,382,879	5	814,980
Polymer product manufacturing	5	111	485	89,920,876	75	5,649,207
Natural rubber product manufacturing	0	0	30	7,078,904	5	6,819
Glass and glass product manufacturing	5	104	130	15,193,983	20	1,419,289
Ceramic product manufacturing	5	1,897	80	6,562,638	20	547,085
Cement, lime, plaster and concrete product manufacturing	5	2,217	260	59,995,672	40	1,672,381
Other non-metallic mineral product manufacturing	5	5	170	12,633,661	25	622,027
Basic ferrous metal manufacturing	5	4	245	25,967,737	30	2,129,015
Basic ferrous metal product manufacturing	5	23	60	12,674,793	10	294,712
Basic non-ferrous metal manufacturing	5	9	30	3,116,078	5	31,819
Basic non-ferrous metal product manufacturing	0	0	35	4,375,876	5	169,792
Iron and steel forging	0	0	15	1,534,960	5	416,609
Structural metal product manufacturing	5	250	1,005	187,576,387	145	5,410,331
Metal container manufacturing	0	0	235	28,723,641	15	487,523
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	5	127	215	33,273,181	25	1,857,770
Other fabricated metal product manufacturing	10	1,897	945	102,358,367	110	3,435,431
Motor vehicle and motor vehicle part manufacturing	5	1,659	525	100,522,884	85	2,871,385
Other transport equipment manufacturing	5	4,384	560	17,139,014	85	3,221,847
Professional and scientific equipment manufacturing	5	23,302	425	52,364,376	30	900,936
Computer and electronic equipment manufacturing	5	909,417	195	42,487,634	35	3,838,072
Electrical equipment manufacturing	5	6,653	210	32,368,540	30	1,039,411

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Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Total net income or loss		Tax losses carried forward		Net capital losses carried forward	
Beverage manufacturing	345	21,033,648	180	56,719,842	30	4,840,166
Textile manufacturing	20	11,789,848	5	562,952	5	25,567
Leather tanning, fur dressing and leather product manufacturing	35	4,698,829	15	501,776	5	30,600
Textile product manufacturing	400	60,862,731	100	25,260,156	25	2,474,292
Knitted product manufacturing	25	3,184,191	15	4,311,641	5	338,320
Clothing and footwear manufacturing	485	40,551,225	165	24,298,864	60	4,494,356
Log sawmilling and timber dressing	160	20,854,669	50	21,203,237	15	1,038,580
Other wood product manufacturing	725	56,544,985	255	35,447,410	45	2,679,986
Pulp, paper and paperboard manufacturing	25	155,234,679	5	1,344,804	5	169,149
Converted paper product manufacturing	95	21,302,273	30	3,759,095	5	498,046
Printing and printing support services	1,170	82,271,509	410	67,737,564	90	9,412,485
Reproduction of recorded media	25	3,288,066	10	226,800	5	127,505
Petroleum and coal product manufacturing	35	10,490,683	5	562,558	0	0
Basic chemical manufacturing	30	3,394,573	15	3,239,345	5	779,170
Basic polymer manufacturing	45	11,364,710	15	2,541,414	5	174,073
Fertiliser and pesticide manufacturing	60	5,286,908	25	8,326,549	5	222,575
Pharmaceutical and medicinal product manufacturing	35	10,546,091	15	4,207,580	5	2,623,070
Cleaning compound and toiletry preparation manufacturing	110	14,389,221	40	3,306,869	5	655,401
Other basic chemical product manufacturing	15	1,567,899	5	1,065,086	5	7,789
Polymer product manufacturing	440	84,271,669	135	21,352,735	25	3,267,810
Natural rubber product manufacturing	30	7,072,085	10	1,732,108	5	229,595
Glass and glass product manufacturing	120	13,774,694	35	2,350,063	10	980,911
Ceramic product manufacturing	70	6,015,553	35	4,767,344	5	209,399
Cement, lime, plaster and concrete product manufacturing	240	58,323,291	80	10,577,158	15	1,188,100
Other non-metallic mineral product manufacturing	155	12,011,634	45	6,748,317	5	280,605
Basic ferrous metal manufacturing	230	23,838,722	60	11,971,335	10	884,376
Basic ferrous metal product manufacturing	50	12,380,081	10	3,345,090	5	96,826
Basic non-ferrous metal manufacturing	30	3,084,259	5	285,128	5	4,382
Basic non-ferrous metal product manufacturing	35	4,206,084	10	2,546,081	5	345,453
Iron and steel forging	10	1,118,351	5	859,009	5	2,159
Structural metal product manufacturing	930	182,166,056	245	31,978,500	45	2,178,335
Metal container manufacturing	225	28,236,118	30	1,740,217	5	390,330
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	200	31,415,411	45	3,954,655	5	109,239
Other fabricated metal product manufacturing	885	98,922,936	215	19,156,848	50	2,763,358
Motor vehicle and motor vehicle part manufacturing	475	97,651,499	170	23,365,863	25	4,822,268
Other transport equipment manufacturing	505	13,917,167	160	89,012,377	30	2,631,430
Professional and scientific equipment manufacturing	415	51,463,440	60	3,179,377	20	1,208,315
Computer and electronic equipment manufacturing	175	38,649,562	55	26,745,079	20	3,076,762
Electrical equipment manufacturing	195	31,329,129	50	4,700,385	10	439,249

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Number of trusts	Deductions relating to Australian investment income		Other deductions		Net Australian income or loss	
Domestic appliance manufacturing	55	5	590	5	129,351	50	12,133,882
Pump, compressor, heating and ventilation equipment manufacturing							
	80	5	6,552	5	17,212	75	13,554,820
Specialised machinery and equipment manufacturing	535	5	87,334	25	119,498	520	60,557,288
Other machinery and equipment manufacturing	205	0	0	10	72,692	195	35,127,087
Furniture manufacturing	710	5	65,321	40	299,001	700	50,363,870
Other manufacturing ³	550	5	11,029	25	122,870	525	34,978,071
Total manufacturing	14,830	220	4,896,823	830	11,834,382	14,350	1,836,719,521
Electricity, gas, water & waste services							
Electricity generation	15	0	0	5	131	15	5,982,349
Other electricity ⁴	15	0	0	0	0	15	73,924,488
Gas supply	40	5	1,587	5	9,261	35	944,038
Water supply, sewerage and drainage services	110	5	31,066	10	60,226	110	16,970,922
Waste collection services	395	10	5,789	10	230,101	370	24,259,580
Waste treatment, disposal and remediation services	315	5	624,916	15	192,761	300	36,037,107
Total electricity, gas, water & waste services	885	15	663,358	40	492,480	845	158,118,484
Construction							
Residential building construction	11,875	305	12,894,725	1,300	34,030,464	11,190	1,204,774,245
Non-residential building construction	3,275	120	6,853,969	465	18,840,950	3,080	503,864,712
Heavy and civil engineering construction	1,940	55	35,216,920	130	1,253,468	1,830	184,223,578
Land development and site preparation services	7,880	295	12,244,847	1,215	352,068,273	7,440	1,512,513,985
Building structure services	4,425	35	259,591	195	2,375,120	4,300	374,668,974
Building installation services	11,530	115	1,856,839	410	4,340,369	11,210	880,559,752
Building completion services	8,930	75	492,347	340	3,461,857	8,690	566,559,829
Other construction services	4,165	40	555,665	190	2,011,921	4,020	312,024,006
Total construction	54,020	1,040	70,374,903	4,240	418,382,422	51,755	5,539,189,081
Wholesale trade							
Agricultural product wholesaling	795	20	828,235	65	775,409	780	100,744,976
Mineral, metal and chemical wholesaling	790	10	427,692	50	867,712	760	162,519,755
Timber and hardware goods wholesaling	1,245	15	190,142	70	986,734	1,195	185,704,536
Specialised industrial machinery and equipment wholesaling	710	15	484,756	35	290,333	685	129,907,535
Other machinery and equipment wholesaling	1,710	25	1,058,885	100	1,119,318	1,635	280,776,937
Motor vehicle and motor vehicle parts wholesaling	1,015	20	851,984	60	1,236,684	970	208,277,670
Grocery, liquor and tobacco product wholesaling	2,030	30	1,234,468	130	1,977,878	1,955	298,111,487
Textile, clothing and footwear wholesaling	810	15	428,128	45	480,327	775	188,374,289
Pharmaceutical and toiletry goods wholesaling	370	5	9,143	30	458,180	350	61,566,361
Furniture, floor covering and other goods wholesaling	2,025	40	812,112	145	1,909,492	1,920	296,173,219
Commission-based wholesaling	850	15	177,955	45	710,810	815	92,233,643
Total wholesale trade	12,355	205	6,503,500	780	10,812,877	11,835	2,004,390,408

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Net capital gain		Gross other assessable foreign source income		Net other assessable foreign source income	
Domestic appliance manufacturing	5	44,920	0	0	0	0
Pump, compressor, heating and ventilation equipment manufacturing	5	462	0	0	0	0
Specialised machinery and equipment manufacturing	10	3,160,931	5	1,236,020	5	-502,913
Other machinery and equipment manufacturing	5	229,776	5	494	5	494
Furniture manufacturing	10	947,205	5	184	5	184
Other manufacturing ³	25	1,606,401	15	89,964	15	89,945
Total manufacturing	390	34,680,099	175	23,733,215	175	13,075,266
Electricity, gas, water & waste services						
Electricity generation	0	0	0	0	0	0
Other electricity ⁴	5	144,413	0	0	0	0
Gas supply	5	104,087	5	2,490	5	2,490
Water supply, sewerage and drainage services	5	2,677,691	5	960	5	960
Waste collection services	15	479,208	5	3,528	5	3,528
Waste treatment, disposal and remediation services	5	46,241	5	1,674	5	1,674
Total electricity, gas, water & waste services	30	3,451,640	10	8,652	10	8,652
Construction						
Residential building construction	605	93,904,077	110	2,565,049	115	2,561,213
Non-residential building construction	175	41,674,017	40	641,596	40	610,547
Heavy and civil engineering construction	70	9,905,138	25	1,146,677	25	1,066,422
Land development and site preparation services	440	233,283,354	160	7,470,123	160	6,728,749
Building structure services	80	8,359,008	15	95,315	15	95,314
Building installation services	200	10,217,807	95	548,126	95	405,969
Building completion services	145	7,428,360	55	45,890	55	33,630
Other construction services	75	4,740,526	25	438,732	25	435,364
Total construction	1,785	409,512,287	530	12,951,508	535	11,937,208
Wholesale trade						
Agricultural product wholesaling	25	1,314,647	20	518,567	20	517,105
Mineral, metal and chemical wholesaling	35	5,931,174	15	1,914,055	15	1,737,245
Timber and hardware goods wholesaling	30	2,213,376	20	355,828	20	334,072
Specialised industrial machinery and equipment wholesaling	20	961,861	10	19,321	10	17,406
Other machinery and equipment wholesaling	50	7,708,376	30	13,001,387	30	554,468
Motor vehicle and motor vehicle parts wholesaling	30	2,950,912	20	4,360,055	20	3,221,056
Grocery, liquor and tobacco product wholesaling	90	16,227,626	30	2,892,810	30	279,636
Textile, clothing and footwear wholesaling	30	1,706,850	20	900,050	20	531,961
Pharmaceutical and toiletry goods wholesaling	5	1,999,151	10	131,919	10	112,990
Furniture, floor covering and other goods wholesaling	65	4,233,297	30	4,855,901	30	4,233,626
Commission-based wholesaling	25	965,041	15	216,393	15	216,393
Total wholesale trade	405	46,212,311	215	29,166,286	215	11,755,958

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Foreign tax credits		Total net income or loss prior to tax losses deducted		Tax losses deducted	
Domestic appliance manufacturing	0	0	50	12,178,802	5	20,624
Pump, compressor, heating and ventilation equipment manufacturing	0	0	75	13,555,282	5	204,881
Specialised machinery and equipment manufacturing	5	28,140	520	63,215,306	75	3,648,344
Other machinery and equipment manufacturing	5	44	195	35,357,357	15	617,638
Furniture manufacturing	5	29	700	51,311,259	120	5,104,758
Other manufacturing ³	10	5,174	525	36,674,417	80	2,595,545
Total manufacturing	130	1,022,546	14,360	1,884,474,910	2,100	121,350,816
Electricity, gas, water & waste services						
Electricity generation	0	0	15	5,982,349	5	51,634
Other electricity ⁴	0	0	15	74,068,901	5	2,170,606
Gas supply	5	58	35	1,050,615	5	108,131
Water supply, sewerage and drainage services	0	0	110	19,649,573	15	368,875
Waste collection services	5	268	375	24,742,316	65	1,424,925
Waste treatment, disposal and remediation services	5	240	305	36,085,022	45	1,812,971
Total electricity, gas, water & waste services	5	566	850	161,578,776	135	5,937,142
Construction						
Residential building construction	80	232,132	11,200	1,301,239,536	1,860	238,326,162
Non-residential building construction	25	32,792	3,085	546,149,328	515	63,719,779
Heavy and civil engineering construction	20	481,139	1,830	195,629,576	240	9,781,236
Land development and site preparation services	125	1,291,834	7,440	1,752,526,157	1,180	154,457,383
Building structure services	15	10,862	4,300	383,123,296	385	12,758,804
Building installation services	65	39,873	11,210	891,183,528	1,105	26,207,825
Building completion services	45	2,439	8,690	574,021,819	705	21,892,762
Other construction services	20	35,823	4,020	317,199,896	455	14,960,319
Total construction	390	2,126,894	51,775	5,961,073,136	6,450	542,104,270
Wholesale trade						
Agricultural product wholesaling	15	15,434	780	102,576,728	110	5,665,518
Mineral, metal and chemical wholesaling	10	189,786	760	170,188,174	110	5,877,431
Timber and hardware goods wholesaling	20	71,701	1,195	188,251,984	180	6,734,113
Specialised industrial machinery and equipment wholesaling	5	959	685	130,886,802	90	5,521,856
Other machinery and equipment wholesaling	20	237,775	1,635	289,039,781	220	13,660,627
Motor vehicle and motor vehicle parts wholesaling	15	1,062,855	970	214,449,638	160	8,953,288
Grocery, liquor and tobacco product wholesaling	20	19,718	1,955	314,630,395	280	16,383,658
Textile, clothing and footwear wholesaling	20	117,606	780	190,613,100	135	8,236,052
Pharmaceutical and toiletry goods wholesaling	5	10,209	350	63,678,502	50	3,422,402
Furniture, floor covering and other goods wholesaling	25	230,726	1,920	304,640,142	330	23,060,535
Commission-based wholesaling	10	19,530	815	93,415,077	115	4,510,878
Total wholesale trade	155	1,976,299	11,840	2,062,370,323	1,775	102,026,358

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Total net income or loss		Tax losses carried forward		Net capital losses carried forward	
Domestic appliance manufacturing	50	12,158,178	10	1,587,351	5	308,267
Pump, compressor, heating and ventilation equipment manufacturing						
	75	13,350,401	20	1,225,316	5	118,945
Specialised machinery and equipment manufacturing	485	59,566,962	120	18,213,141	15	4,241,188
Other machinery and equipment manufacturing	185	34,739,719	45	3,519,958	10	369,080
Furniture manufacturing	625	46,206,501	215	26,996,232	40	2,194,272
Other manufacturing ³	490	34,078,872	150	17,023,682	30	1,997,140
Total manufacturing	13,120	1,763,124,094	4,075	770,687,140	875	98,412,059
Electricity, gas, water & waste services						
Electricity generation	15	5,930,715	5	54,963	5	1,877,908
Other electricity ⁴	10	71,898,295	5	554,908	5	2,112,320
Gas supply	35	942,484	10	18,984,014	5	1,521,525
Water supply, sewerage and drainage services	105	19,280,698	20	2,061,064	10	650,733
Waste collection services	335	23,317,391	90	6,580,709	30	1,361,698
Waste treatment, disposal and remediation services	280	34,272,051	75	11,148,838	20	14,454,279
Total electricity, gas, water & waste services	780	155,641,634	205	39,384,496	60	21,978,463
Construction						
Residential building construction	10,260	1,062,913,374	3,930	1,124,839,174	640	91,049,254
Non-residential building construction	2,805	482,429,549	1,120	383,032,543	235	67,516,657
Heavy and civil engineering construction	1,705	185,848,340	420	371,387,106	85	6,280,892
Land development and site preparation services	6,805	1,598,068,774	2,615	1,526,533,827	560	213,283,434
Building structure services	4,130	370,364,492	665	55,210,585	130	6,157,997
Building installation services	10,730	864,975,703	1,830	100,626,064	370	23,539,179
Building completion services	8,385	552,129,057	1,170	75,087,030	250	13,612,579
Other construction services	3,790	302,239,577	880	64,992,817	115	7,756,121
Total construction	48,620	5,418,968,866	12,640	3,701,709,146	2,380	429,196,113
Wholesale trade						
Agricultural product wholesaling	715	96,911,210	240	61,919,046	75	7,617,179
Mineral, metal and chemical wholesaling	705	164,310,743	170	21,286,966	50	2,027,078
Timber and hardware goods wholesaling	1,100	181,517,871	340	64,479,815	75	7,118,948
Specialised industrial machinery and equipment wholesaling	635	125,364,946	160	16,325,549	50	3,354,114
Other machinery and equipment wholesaling	1,510	275,379,154	405	66,462,393	100	8,655,427
Motor vehicle and motor vehicle parts wholesaling	880	205,496,350	290	38,834,241	60	3,630,868
Grocery, liquor and tobacco product wholesaling	1,780	298,246,737	565	87,772,223	140	16,226,212
Textile, clothing and footwear wholesaling	705	182,377,048	230	34,338,428	60	6,053,393
Pharmaceutical and toiletry goods wholesaling	315	60,256,100	125	16,116,593	35	10,045,285
Furniture, floor covering and other goods wholesaling	1,725	281,579,607	595	95,955,116	155	18,008,675
Commission-based wholesaling	755	88,904,199	185	18,104,343	60	5,790,207
Total wholesale trade	10,835	1,960,343,965	3,300	521,594,713	865	88,527,386

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Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Number of trusts	Deductions relating to Australian investment income		Other deductions		Net Australian income or loss	
Retail trade							
Motor vehicle retailing	1,330	25	840,300	85	1,390,472	1,275	423,301,931
Motor vehicle parts and tyre retailing	1,010	20	358,568	55	3,396,093	975	158,353,935
Fuel retailing	965	25	491,643	70	1,341,121	930	130,123,822
Supermarket and grocery stores	1,955	30	755,801	155	1,917,290	1,880	216,554,397
Specialised food retailing	3,685	45	1,304,199	265	2,915,945	3,535	217,309,301
Furniture, floor coverings, houseware and textile goods retailing							
	2,155	35	320,435	130	2,468,910	2,070	172,620,616
Electrical and electronic goods retailing	2,415	35	1,011,182	100	1,519,088	2,345	335,743,734
Hardware, building and garden supplies retailing	2,065	40	556,176	115	1,063,034	1,990	164,814,879
Recreational goods retailing	3,385	70	827,824	230	3,088,608	3,250	128,776,767
Clothing, footwear and personal accessory retailing	3,085	60	1,255,667	170	2,762,617	2,935	295,418,302
Department stores	35	5	7,748	5	13,332	35	3,437,120
Pharmaceutical and other store-based retailing	5,130	120	2,500,347	415	4,348,826	4,905	395,125,053
Non-store retailing	1,085	25	338,146	60	443,567	1,030	46,914,969
Retail commission-based buying and/or selling	280	10	193,792	10	44,572	260	15,251,946
Total retail trade	28,580	545	10,761,828	1,865	26,713,475	27,415	2,703,746,772
Accommodation & food services							
Accommodation	4,755	145	7,727,149	530	20,104,511	4,530	404,501,923
Cafes, restaurants and takeaway food services	12,220	165	2,226,410	880	12,695,546	11,620	412,476,321
Pubs, taverns and bars	2,095	45	2,434,605	220	6,383,269	1,995	251,103,352
Clubs (hospitality)	55	5	13,031	5	41,044	55	10,789,470
Total accommodation & food services	19,125	360	12,401,195	1,630	39,224,370	18,195	1,078,871,066
Transport, postal & warehousing							
Road freight transport	7,970	80	1,237,105	245	3,719,357	7,715	415,617,300
Road passenger transport	1,530	50	699,229	95	826,438	1,475	94,720,543
Rail freight or passenger transport ⁵	10	0	0	5	7,617,331	10	24,999,780
Water freight transport	35	5	258	5	1,320	35	10,141,554
Water passenger transport	50	5	159	5	6,114	45	4,947,728
Air and space transport	180	5	16,529	15	537,794	170	6,330,316
Scenic and sightseeing transport	435	5	42,678	20	927,232	420	27,890,166
Pipeline and other transport	60	5	3,707	5	1,599	60	7,798,714
Postal and courier pick-up and delivery services	2,175	40	381,522	115	10,769,843	2,110	102,102,737
Water transport support services	155	5	1,295,109	10	236,188	145	28,756,228
Airport operations and other air transport support services	105	5	136,812	15	43,694	100	208,361,491
Other transport support services	570	15	13,414,267	30	267,311	545	92,750,921
Warehousing and storage services	450	10	316,283	45	3,966,935	430	70,684,815
Total transport, postal & warehousing	13,725	210	17,543,658	595	28,921,156	13,265	1,095,102,293
Information media & telecommunications							
Newspaper, periodical, book and directory publishing	455	15	176,342	25	128,541	440	34,710,594
Software publishing	50	5	6,830	5	1,652	50	3,159,860
Motion picture and video activities	670	15	1,217,052	50	625,740	645	50,685,793
Sound recording and music publishing	170	5	44,679	15	121,441	160	8,436,359

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Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Net capital gain		Gross other assessable foreign source income		Net other assessable foreign source income	
Retail trade						
Motor vehicle retailing	45	16,947,953	5	2,113	5	2,113
Motor vehicle parts and tyre retailing	30	1,643,230	5	1,496	5	1,496
Fuel retailing	35	5,048,281	15	62,211	15	60,214
Supermarket and grocery stores	90	8,332,488	25	88,703	25	88,697
Specialised food retailing	180	11,362,001	35	158,096	35	39,171
Furniture, floor coverings, houseware and textile goods retailing						
	65	5,388,762	25	36,725	25	36,713
Electrical and electronic goods retailing	45	2,331,104	20	4,185,238	20	1,157,984
Hardware, building and garden supplies retailing	75	6,744,729	25	120,988	25	83,393
Recreational goods retailing	125	7,096,322	60	225,602	60	202,208
Clothing, footwear and personal accessory retailing	95	5,769,866	40	12,774,201	40	5,608,236
Department stores	5	90,915	0	0	0	0
Pharmaceutical and other store-based retailing	220	16,160,218	80	343,012	80	313,157
Non-store retailing	40	1,339,059	20	231,021	20	221,636
Retail commission-based buying and/or selling	10	3,438,930	5	7,760	5	7,760
Total retail trade	1,060	91,693,858	365	18,237,166	365	7,822,778
Accommodation & food services						
Accommodation	285	54,276,510	100	1,433,970	100	970,998
Cafes, restaurants and takeaway food services	590	63,314,229	130	304,369	130	301,663
Pubs, taverns and bars	90	13,255,705	20	23,594	20	23,590
Clubs (hospitality)	0	0	0	0	0	0
Total accommodation & food services	965	130,846,444	250	1,761,933	250	1,296,251
Transport, postal & warehousing						
Road freight transport	180	28,992,590	60	341,211	60	340,135
Road passenger transport	85	6,379,691	50	63,868	45	63,616
Rail freight or passenger transport ⁵	0	0	0	0	0	0
Water freight transport	0	0	0	0	0	0
Water passenger transport	5	229,040	0	0	0	0
Air and space transport	10	1,630,384	5	2,084	5	2,057
Scenic and sightseeing transport	20	2,864,803	5	73,649	5	16,070
Pipeline and other transport	5	267,340	0	0	0	0
Postal and courier pick-up and delivery services	65	2,608,121	35	891,874	35	826,156
Water transport support services	5	1,643,012	5	454,392	5	454,392
Airport operations and other air transport support services	5	155,780	5	2,013,601	5	1,966,088
Other transport support services	15	6,493,959	5	168	5	168
Warehousing and storage services	20	8,050,850	5	6,058	5	6,058
Total transport, postal & warehousing	405	59,315,570	170	3,846,905	170	3,674,740
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	15	1,529,015	15	814,012	15	672,121
Software publishing	0	0	0	0	0	0
Motion picture and video activities	20	1,336,420	20	1,586,397	25	267,851
Sound recording and music publishing	5	133,374	20	1,394,245	20	1,094,739

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Foreign tax credits		Total net income or loss prior to tax losses deducted		Tax losses deducted	
Retail trade						
Motor vehicle retailing	5	55	1,275	440,251,997	220	16,190,767
Motor vehicle parts and tyre retailing	5	74	975	159,998,661	135	4,243,734
Fuel retailing	10	9,650	930	135,232,317	125	5,069,674
Supermarket and grocery stores	20	878	1,880	224,975,582	270	12,017,613
Specialised food retailing	25	8,224	3,535	228,710,473	530	16,037,531
Furniture, floor coverings, houseware and textile goods retailing						
	20	4,241	2,075	178,046,095	305	10,149,411
Electrical and electronic goods retailing	15	214,740	2,345	339,232,823	260	8,964,260
Hardware, building and garden supplies retailing	20	12,665	1,990	171,643,001	300	11,212,819
Recreational goods retailing	45	15,454	3,255	136,075,297	505	13,999,198
Clothing, footwear and personal accessory retailing	30	1,409,584	2,935	306,796,404	420	13,972,574
Department stores	0	0	35	3,528,035	10	211,494
Pharmaceutical and other store-based retailing	60	5,752	4,905	411,616,191	695	23,841,777
Non-store retailing	15	28,848	1,030	48,475,664	135	3,078,322
Retail commission-based buying and/or selling	5	519	260	18,698,636	35	360,173
Total retail trade	280	1,710,685	27,430	2,803,281,176	3,950	139,349,347
Accommodation & food services						
Accommodation	70	111,120	4,535	459,750,295	725	53,026,309
Cafes, restaurants and takeaway food services	100	22,283	11,635	476,105,177	2,125	69,924,953
Pubs, taverns and bars	15	2,005	1,995	264,382,647	315	28,464,426
Clubs (hospitality)	0	0	55	10,789,470	10	853,665
Total accommodation & food services	185	135,408	18,220	1,211,027,589	3,180	152,269,353
Transport, postal & warehousing						
Road freight transport	40	32,814	7,715	444,950,031	910	26,349,218
Road passenger transport	35	3,273	1,475	101,163,898	170	4,914,869
Rail freight or passenger transport ⁵	0	0	10	24,999,780	0	0
Water freight transport	0	0	35	10,141,554	10	161,663
Water passenger transport	0	0	45	5,176,768	10	1,846,562
Air and space transport	5	132	170	7,962,757	30	3,150,612
Scenic and sightseeing transport	5	3,694	420	30,920,347	70	3,383,934
Pipeline and other transport	0	0	60	8,066,054	5	1,459,820
Postal and courier pick-up and delivery services	25	2,282	2,110	105,537,014	180	6,900,952
Water transport support services	5	2	145	30,853,632	20	533,188
Airport operations and other air transport support services	5	47,563	100	210,483,359	10	86,506
Other transport support services	5	17	545	99,245,048	70	3,361,776
Warehousing and storage services	5	232	430	78,741,723	65	3,387,641
Total transport, postal & warehousing	125	90,008	13,265	1,158,241,965	1,560	55,536,741
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	15	49,940	440	36,911,730	60	1,237,046
Software publishing	0	0	50	3,159,860	5	125,740
Motion picture and video activities	10	13,908	645	52,309,534	90	5,245,135
Sound recording and music publishing	15	54,795	160	9,664,472	15	329,297

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Total net income or loss		Tax losses carried forward		Net capital losses carried forward	
Retail trade						
Motor vehicle retailing	1,145	424,061,230	370	61,221,939	105	8,168,103
Motor vehicle parts and tyre retailing	910	155,754,927	260	23,199,302	65	4,909,554
Fuel retailing	870	130,162,643	230	25,517,517	95	9,358,805
Supermarket and grocery stores	1,725	212,957,969	495	70,173,210	165	14,387,866
Specialised food retailing	3,215	212,672,942	1,125	112,000,634	290	23,756,167
Furniture, floor coverings, houseware and textile goods retailing						
	1,890	167,896,684	660	84,457,324	145	13,183,383
Electrical and electronic goods retailing	2,190	330,268,563	510	70,915,934	125	8,123,074
Hardware, building and garden supplies retailing	1,815	160,430,182	570	70,621,290	155	19,027,226
Recreational goods retailing	2,950	122,076,099	1,070	122,996,946	340	31,933,019
Clothing, footwear and personal accessory retailing	2,670	292,823,830	1,000	131,373,097	240	16,665,466
Department stores	30	3,316,541	10	1,475,059	5	81,054
Pharmaceutical and other store-based retailing	4,500	387,774,414	1,365	153,246,707	420	37,534,133
Non-store retailing	950	45,397,342	360	18,461,131	70	3,788,790
Retail commission-based buying and/or selling	235	18,338,463	85	4,198,529	25	3,781,181
Total retail trade	25,095	2,663,931,829	8,115	949,858,619	2,235	194,697,821
Accommodation & food services						
Accommodation	4,090	406,723,986	1,565	360,833,309	405	76,785,496
Cafes, restaurants and takeaway food services	10,275	406,180,224	4,670	524,773,130	1,145	105,208,940
Pubs, taverns and bars	1,795	235,918,221	750	217,149,788	220	57,515,834
Clubs (hospitality)	45	9,935,805	20	3,456,424	5	500,355
Total accommodation & food services	16,205	1,058,758,236	7,010	1,106,212,651	1,770	240,010,625
Transport, postal & warehousing						
Road freight transport	7,210	418,600,813	1,680	199,798,583	305	17,388,052
Road passenger transport	1,385	96,249,029	345	40,202,655	120	9,785,495
Rail freight or passenger transport ⁵	10	24,999,780	5	490,863 0	0	
Water freight transport	30	9,979,891	5	369,046	5	111,622
Water passenger transport	40	3,330,206	15	4,714,518	5	901,801
Air and space transport	150	4,812,145	70	41,054,722	10	1,612,091
Scenic and sightseeing transport	375	27,536,413	195	29,003,521	30	1,744,982
Pipeline and other transport	55	6,606,234	10	13,005,704 0	0	
Postal and courier pick-up and delivery services	2,015	98,636,062	385	21,465,337	135	7,020,436
Water transport support services	140	30,320,444	35	3,772,615	10	361,594
Airport operations and other air transport support services	95	210,396,853	25	5,712,655	10	3,506,558
Other transport support services	505	95,883,272	110	22,601,490	35	4,552,137
Warehousing and storage services	385	75,354,082	160	57,065,768	35	4,169,727
Total transport, postal & warehousing	12,395	1,102,705,224	3,040	439,257,477	700	51,154,495
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	400	35,674,684	130	9,567,282	25	1,394,540
Software publishing	45	3,034,120	15	793,664	5	5,066,043
Motion picture and video activities	595	47,064,399	180	18,963,281	45	3,645,402
Sound recording and music publishing	155	9,335,175	40	3,920,637	10	658,684

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Number of trusts	Deductions relating to Australian investment income		Other deductions		Net Australian income or loss	
Radio broadcasting	20	0	0	0	0	15	2,234,241
Television broadcasting	15	0	0	5	12,526	10	-444,614
Internet publishing and broadcasting	190	5	25,597	30	224,397	180	141,748,450
Telecommunications services	145	5	14,499	10	184,102	140	12,888,095
Internet service providers and web search portals	150	0	0	10	196,109	145	8,444,647
Data processing, web hosting and electronic information storage							
	175	5	15,934	20	167,571	165	11,198,632
Libraries and archives	25	5	120	5	45,617	25	1,148,891
Other information services	15	5	120,294	5	4,547	15	2,160,718
Total information media & telecommunications	2,075	50	1,621,347	160	1,712,243	1,995	276,371,666
Financial & insurance services							
Central Banking	5	0	0	0	0	0	0
Depository financial intermediation	180	20	88,025,100	35	27,360,800	165	129,267,696
Non-depository financing	605	75	428,681,365	155	568,805,294	565	704,079,206
Financial asset investing	60,265	12,290	2,463,746,319	22,250	3,958,749,895	56,265	37,723,436,029
Life insurance	65	5	319,049	10	37,113	60	8,762,625
Health and general insurance	485	60	2,980,556	110	6,302,493	460	389,348,139
Superannuation funds	305	60	23,882,971	105	13,344,478	280	245,447,401
Auxiliary finance and investment services	28,845	4,500	1,688,894,241	8,590	3,242,117,155	27,060	12,868,102,666
Auxiliary insurance services	1,450	75	23,161,989	135	2,844,361	1,400	209,455,434
Total financial & insurance services	92,205	17,085	4,719,691,590	31,395	7,819,561,589	86,260	52,277,899,196
Rental, hiring & realestate services							
Motor vehicle and transport equipment rental and hiring	1,235	60	56,555,311	155	5,110,345	1,150	34,557,007
Farm animal and bloodstock leasing	20	5	4,236	5	12,719	15	-540,657
Other goods and equipment rental and hiring	5,095	210	4,203,100	545	7,959,763	4,800	504,011,987
Non-financial intangible assets (except copyrights) leasing	1,125	70	81,506,056	180	9,254,033	1,045	100,255,705
Property operators	98,845	7,515	443,112,876	30,580	1,334,020,639	93,370	13,619,424,507
Real estate services	10	5	10,480	5	2,944	5	48,512
Property income - rent	5	5	24,958	5	335	5	3,532,571
Property income - interest	1,720	760	3,517,968	1,035	2,406,534	1,695	53,249,325
Property income - other	12,670	660	18,548,057	2,450	101,616,389	12,060	1,701,702,345
Total rental, hiring & real estate services⁶	120,720	9,285	607,483,042	34,955	1,460,383,701	114,145	16,016,241,302

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Net capital gain		Gross other assessable foreign source income		Net other assessable foreign source income	
Radio broadcasting	0	0	5	191	5	191
Television broadcasting	0	0	0	0	0	0
Internet publishing and broadcasting	5	31,507	15	10,012,882	15	299,899
Telecommunications services	5	51,915	5	7,106	5	7,106
Internet service providers and web search portals	5	78,051	5	6,575	5	6,575
Data processing, web hosting and electronic information storage						
	10	224,901	5	82,337	5	82,337
Libraries and archives	0	0	5	6	5	6
Other information services	0	0	5	1,191,321	5	357,396
Total information media & telecommunications	60	3,385,183	85	15,095,072	85	2,788,221
Financial & insurance services						
Central Banking	0	0	0	0	5	-94,583
Depository financial intermediation	10	1,666,143	15	5,655,741	15	3,808,335
Non-depository financing	40	3,493,537	55	36,104,341	55	3,264,027
Financial asset investing	7,130	2,469,117,813	10,760	16,956,600,925	10,730	12,651,827,449
Life insurance	5	99,225	5	899	5	899
Health and general insurance	30	1,352,477	55	46,832,165	55	12,266,630
Superannuation funds	30	2,585,715	60	218,417,380	60	173,537,244
Auxiliary finance and investment services	2,820	733,442,657	3,775	5,365,039,981	3,750	3,173,125,477
Auxiliary insurance services	70	8,195,115	45	34,958,480	45	29,880,718
Total financial & insurance services	10,135	3,219,952,682	14,770	22,663,609,912	14,715	16,047,616,196
Rental, hiring & realestate services						
Motor vehicle and transport equipment rental and hiring	65	5,504,148	40	3,612,207	40	3,577,217
Farm animal and bloodstock leasing	5	18,508	5	307	5	307
Other goods and equipment rental and hiring	270	24,883,325	130	3,754,179	130	3,389,561
Non-financial intangible assets (except copyrights) leasing	70	16,601,712	50	4,258,869	50	3,221,737
Property operators	7,830	2,512,432,350	4,425	377,616,880	4,425	150,904,010
Real estate services	0	0	0	0	0	0
Property income - rent	5	95,907	5	148	5	148
Property income - interest	170	4,604,601	630	5,095,863	630	4,095,820
Property income - other	835	200,785,918	365	49,760,833	365	10,191,467
Total rental, hiring & real estate services⁶	9,240	2,764,926,469	5,645	444,099,286	5,645	175,380,267

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Foreign tax credits		Total net income or loss prior to tax losses deducted		Tax losses deducted	
Radio broadcasting	5	24	15	2,234,432	5	16,684
Television broadcasting	0	0	10	-444,614	5	43,292
Internet publishing and broadcasting	10	224,656	180	142,079,856	20	684,890
Telecommunications services	5	143	140	12,947,116	15	200,334
Internet service providers and web search portals	5	489	145	8,529,273	15	1,347,920
Data processing, web hosting and electronic information storage						
	5	698	165	11,505,870	25	302,576
Libraries and archives	0	0	25	1,148,897	5	6,393
Other information services	5	65,799	15	2,518,114	0	0
Total information media & telecommunications	55	410,450	1,995	282,564,540	255	9,539,307
Financial & insurance services						
Central Banking	5	151,277	5	-94,583	0	0
Depository financial intermediation	5	76,604	170	134,742,176	20	808,107
Non-depository financing	45	978,692	565	710,928,593	70	10,226,832
Financial asset investing	8,490	522,852,340	56,495	52,890,462,368	5,085	8,143,153,777
Life insurance	5	68	60	8,862,749	10	537,821
Health and general insurance	40	1,747,940	460	402,967,254	40	9,391,507
Superannuation funds	50	13,180,109	285	424,297,662	25	2,423,379
Auxiliary finance and investment services	3,005	184,532,148	27,130	16,816,080,971	2,490	1,417,130,983
Auxiliary insurance services	35	2,671,490	1,400	247,531,267	135	35,494,087
Total financial & insurance services	11,675	726,190,666	86,560	71,635,778,457	7,870	9,619,166,493
Rental, hiring & realestate services						
Motor vehicle and transport equipment rental and hiring	30	43,794	1,150	43,638,410	185	10,427,466
Farm animal and bloodstock leasing	5	26	15	-521,842	5	34,594
Other goods and equipment rental and hiring	105	96,384	4,800	532,284,878	695	27,618,459
Non-financial intangible assets (except copyrights) leasing	40	113,754	1,045	120,079,156	105	3,275,486
Property operators	3,375	22,673,020	93,525	16,331,113,051	12,030	920,776,796
Real estate services	0	0	5	48,512	5	1,555
Property income - rent	5	23	5	3,628,626	0	0
Property income - interest	590	1,235,869	1,695	61,950,927	20	1,443,437
Property income - other	260	3,550,742	12,075	1,912,995,240	1,755	121,311,062
Total rental, hiring & real estate services⁶	4,405	27,713,612	114,320	19,005,216,958	14,795	1,084,888,855

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Total net income or loss		Tax losses carried forward		Net capital losses carried forward	
Radio broadcasting	15	2,217,748	5	140,844	5	368,377
Television broadcasting	10	-487,906	5	1,159,332	5	186,521
Internet publishing and broadcasting	170	141,394,966	60	3,604,808	25	2,945,640
Telecommunications services	130	12,746,782	45	5,049,433	5	109,981
Internet service providers and web search portals	135	7,181,353	60	7,765,140	5	166,575
Data processing, web hosting and electronic information storage						
	150	11,203,294	55	9,259,211	20	537,460
Libraries and archives	25	1,142,504	5	172,653	5	2,890
Other information services	15	2,518,114	5	44,109	5	10,227
Total information media & telecommunications	1,845	273,025,233	600	60,440,394	155	15,092,340
Financial & insurance services						
Central Banking	5	-94,583	5	94,583	5	717,845
Depository financial intermediation	155	133,934,069	40	26,140,434	25	76,610,336
Non-depository financing	530	700,701,761	120	155,013,052	80	999,683,061
Financial asset investing	53,790	44,747,308,591	11,020	7,983,527,759	14,235	107,906,103,544
Life insurance	50	8,324,928	15	411,971	10	941,036
Health and general insurance	440	393,575,747	90	76,823,543	85	303,094,451
Superannuation funds	270	421,874,283	40	10,702,173	75	2,252,127,754
Auxiliary finance and investment services	25,855	15,398,949,988	5,035	3,488,884,338	5,680	41,197,609,825
Auxiliary insurance services	1,345	212,037,180	205	113,398,721	145	271,065,931
Total financial & insurance services	82,430	62,016,611,964	16,570	11,854,996,574	20,335	153,007,953,783
Rental, hiring & realestate services						
Motor vehicle and transport equipment rental and hiring	1,035	33,210,944	395	458,696,892	110	12,608,587
Farm animal and bloodstock leasing	15	-556,436	10	19,223,531	0	0
Other goods and equipment rental and hiring	4,405	504,666,419	1,455	178,529,731	425	44,401,394
Non-financial intangible assets (except copyrights) leasing	990	116,803,670	270	23,570,878	105	11,140,861
Property operators	86,720	15,410,336,255	24,270	6,067,913,080	10,440	4,355,057,723
Real estate services	5	46,957	5	41,471	0	0
Property income - rent	5	3,628,626	5	2,665	5	178,909
Property income - interest	1,685	60,507,490	40	930,236	510	11,527,084
Property income - other	11,155	1,791,684,178	2,995	509,757,342	1,230	259,726,304
Total rental, hiring & real estate services⁶	106,010	17,920,328,103	29,430	7,258,665,826	12,825	4,694,640,862

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Number of trusts	Deductions relating to Australian investment income		Other deductions		Net Australian income or loss	
Professional, scientific & technical services							
Scientific research services	575	45	406,575	110	1,191,142	535	43,608,196
Architectural, engineering and technical services	11,965	380	5,571,079	910	10,803,994	11,480	1,470,215,026
Legal and accounting services	8,400	405	5,444,899	815	10,210,139	8,030	1,245,337,121
Advertising services	1,795	55	1,196,020	150	1,694,753	1,710	219,439,250
Market research and statistical services	590	30	451,923	70	1,689,252	560	56,357,050
Management and related consulting services	13,555	730	21,500,876	1,660	33,087,807	12,800	1,418,637,138
Veterinary services	770	20	200,180	75	932,672	750	75,695,523
Other professional, scientific and technical services	870	20	334,013	40	207,244	835	68,163,544
Computer system design and related services	5,810	170	1,727,342	430	4,373,118	5,495	429,004,067
Total professional, scientific & technical services	44,335	1,855	36,832,907	4,265	64,190,121	42,195	5,026,456,915
Administrative & support services							
Employment services	2,155	55	1,643,786	190	1,663,658	2,010	280,134,823
Travel agency and tour arrangement services	585	20	87,370	30	190,939	565	31,343,176
Other administrative services	6,725	250	7,418,495	640	8,880,071	6,410	873,920,465
Building cleaning, pest control and gardening services	4,635	95	1,736,036	320	3,085,711	4,460	277,048,516
Packaging services	130	5	6,634	10	164,192	125	18,325,008
Total administrative & support services	14,235	425	10,892,321	1,190	13,984,571	13,565	1,480,771,988
Total public administration & safety	1,015	30	575,980	120	1,359,125	950	125,484,238
Education & training							
Preschool education	95	5	335	5	75,976	95	3,779,012
School education	25	0	0	5	2,168	25	58,443,196
Tertiary education	1,090	20	399,318	60	291,268	1,035	85,904,376
Adult, community and other education	1,645	25	226,775	75	569,843	1,585	62,815,430
Educational support services	85	5	3,458	10	20,535	80	2,760,451
Total education & training	2,940	50	629,886	155	959,790	2,820	213,702,465
Health care & social assistance							
Hospitals	140	5	59,639	20	226,416	135	31,445,556
Medical services	7,060	235	3,585,329	660	7,416,902	6,805	914,523,824
Pathology and diagnostic imaging services	410	20	393,575	65	654,734	390	103,079,558
Allied health services	6,625	145	2,123,082	470	4,797,406	6,415	556,526,036
Other health care services	100	5	40,952	5	1,380	95	4,473,013
Residential care services	475	20	794,486	45	845,841	455	60,123,526
Child care services	1,290	35	1,255,291	100	703,829	1,230	97,371,866
Other social assistance services	220	10	1,020,230	25	576,408	215	25,505,584
Total health care & social assistance	16,320	475	9,272,584	1,385	15,222,916	15,740	1,793,048,963

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Net capital gain		Gross other assessable foreign source income		Net other assessable foreign source income	
Professional, scientific & technical services						
Scientific research services	35	1,640,452	35	1,588,936	35	1,076,440
Architectural, engineering and technical services	480	49,548,465	315	48,781,172	315	37,208,736
Legal and accounting services	375	50,331,569	225	4,995,436	225	4,506,221
Advertising services	60	11,542,123	45	8,648,104	50	7,686,516
Market research and statistical services	35	3,990,168	20	60,601	20	60,321
Management and related consulting services	685	124,024,616	565	30,802,924	565	19,430,435
Veterinary services	30	775,131	15	3,307	15	3,307
Other professional, scientific and technical services	30	2,004,714	20	255,969	20	255,969
Computer system design and related services	170	14,437,677	170	10,479,821	170	8,452,637
Total professional, scientific & technical services	1,905	258,294,915	1,415	105,616,270	1,410	78,680,582
Administrative & support services						
Employment services	60	4,109,446	35	44,935	35	44,874
Travel agency and tour arrangement services	10	210,729	10	209,686	10	209,686
Other administrative services	235	14,703,584	220	9,392,813	220	6,085,199
Building cleaning, pest control and gardening services	160	8,723,370	95	537,814	95	536,286
Packaging services	10	221,505	5	1,637	5	1,637
Total administrative & support services	475	27,968,634	360	10,186,885	365	6,877,682
Total public administration & safety	35	6,575,702	10	1,269,879	10	283,644
Education & training						
Preschool education	5	152,725	5	18	5	18
School education	5	1,706,242	0	0	0	0
Tertiary education	25	2,360,290	30	258,321	30	216,303
Adult, community and other education	40	1,119,685	30	2,625,872	30	2,305,172
Educational support services	5	43,555	5	33,011	5	26,927
Total education & training	70	5,382,497	70	2,917,222	70	2,548,420
Health care & social assistance						
Hospitals	5	9,767	10	4,568	10	4,568
Medical services	255	23,585,313	300	1,695,924	300	1,415,830
Pathology and diagnostic imaging services	20	3,781,797	10	30,992	10	28,865
Allied health services	205	12,986,687	135	110,045	135	108,023
Other health care services	5	123,716	5	2,198	5	2,198
Residential care services	20	9,269,065	10	5,247	10	5,247
Child care services	45	6,929,189	20	113,295	20	108,654
Other social assistance services	5	436,769	10	81,119	10	81,021
Total health care & social assistance	565	57,122,303	495	2,043,388	495	1,754,406

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Foreign tax credits		Total net income or loss prior to tax losses deducted		Tax losses deducted	
Professional, scientific & technical services						
Scientific research services	25	56,241	535	46,325,088	60	2,801,231
Architectural, engineering and technical services	250	6,197,345	11,485	1,603,777,276	1,200	125,657,852
Legal and accounting services	180	432,342	8,035	1,300,177,534	680	26,189,743
Advertising services	35	1,932,641	1,715	238,762,894	205	11,707,264
Market research and statistical services	15	6,164	560	60,407,539	65	1,139,400
Management and related consulting services	410	2,454,646	12,815	1,562,093,458	1,385	45,567,553
Veterinary services	10	236	750	76,473,961	60	1,611,529
Other professional, scientific and technical services	10	21,348	835	70,424,228	100	2,252,876
Computer system design and related services	130	652,756	5,495	451,894,501	600	13,118,940
Total professional, scientific & technical services	1,060	11,753,718	42,230	5,410,336,479	4,355	230,046,388
Administrative & support services						
Employment services	25	2,870	2,010	284,289,152	230	11,738,499
Travel agency and tour arrangement services	10	33,976	565	31,763,591	100	2,074,882
Other administrative services	175	270,237	6,415	894,710,528	610	19,196,804
Building cleaning, pest control and gardening services	70	6,452	4,460	286,308,172	475	8,523,541
Packaging services	5	169	125	18,548,150	25	1,590,080
Total administrative & support services	280	313,705	13,575	1,515,619,593	1,445	43,123,806
Total public administration & safety	10	125	950	132,343,584	115	2,153,424
Education & training						
Preschool education	5	11	95	3,931,755	25	675,374
School education	0	0	25	60,149,438	5	1,411,664
Tertiary education	20	20,553	1,040	88,488,320	150	3,506,396
Adult, community and other education	25	221,489	1,585	66,240,294	195	3,591,058
Educational support services	5	6,185	80	2,830,933	15	252,281
Total education & training	50	248,238	2,820	221,640,740	395	9,436,773
Health care & social assistance						
Hospitals	5	917	135	31,459,891	15	683,773
Medical services	240	189,150	6,810	939,524,967	465	12,831,588
Pathology and diagnostic imaging services	10	1,862	390	106,890,220	35	981,268
Allied health services	105	8,585	6,410	569,620,978	545	12,123,738
Other health care services	5	372	95	4,598,927	15	434,528
Residential care services	5	487	455	69,397,838	75	24,970,650
Child care services	15	4,083	1,230	104,409,724	245	14,251,072
Other social assistance services	10	5,166	215	26,023,374	20	641,048
Total health care & social assistance	395	210,622	15,740	1,851,925,919	1,415	66,917,665

Taxation statistics 2009–10

Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Total net income or loss		Tax losses carried forward		Net capital losses carried forward	
Professional, scientific & technical services						
Scientific research services	505	43,523,857	185	11,747,811	70	17,725,814
Architectural, engineering and technical services	10,925	1,478,119,424	2,120	229,526,540	845	520,407,961
Legal and accounting services	7,705	1,273,987,791	1,135	86,689,637	690	84,349,004
Advertising services	1,605	227,055,630	450	39,828,784	150	12,326,528
Market research and statistical services	525	59,268,139	145	7,698,184	80	4,838,260
Management and related consulting services	12,105	1,516,525,905	2,730	283,748,513	1,460	150,100,790
Veterinary services	715	74,862,432	100	7,162,942	40	1,933,338
Other professional, scientific and technical services	780	68,171,352	210	11,457,114	50	10,703,085
Computer system design and related services	5,195	438,775,561	1,215	70,213,130	420	34,693,304
Total professional, scientific & technical services	40,050	5,180,290,091	8,295	748,072,655	3,800	837,078,084
Administrative & support services						
Employment services	1,900	272,550,653	445	36,914,129	145	12,180,220
Travel agency and tour arrangement services	510	29,688,709	170	11,013,853	40	3,779,844
Other administrative services	6,135	875,513,724	1,020	98,867,159	630	64,359,822
Building cleaning, pest control and gardening services	4,215	277,784,631	840	39,516,142	315	15,447,900
Packaging services	110	16,958,070	40	7,435,993	5	343,475
Total administrative & support services	12,870	1,472,495,787	2,510	193,747,276	1,135	96,111,261
Total public administration & safety	885	130,190,160	225	16,089,559	50	10,327,962
Education & training						
Preschool education	80	3,256,381	30	4,213,477	10	534,076
School education	20	58,737,774	5	543,030	0	0
Tertiary education	970	84,981,924	235	16,121,509	70	4,634,647
Adult, community and other education	1,470	62,649,236	435	31,752,619	90	5,469,601
Educational support services	70	2,578,652	20	2,071,981	5	497,219
Total education & training	2,610	212,203,967	730	54,702,616	180	11,135,543
Health care & social assistance						
Hospitals	130	30,776,118	30	2,907,380	10	515,827
Medical services	6,580	926,693,379	785	53,796,342	540	38,384,284
Pathology and diagnostic imaging services	375	105,908,952	70	13,139,168	30	2,527,627
Allied health services	6,145	557,497,240	930	54,624,050	360	25,020,239
Other health care services	95	4,164,399	25	2,375,620	5	477,419
Residential care services	410	44,427,188	190	301,431,697	35	16,905,076
Child care services	1,100	90,158,652	435	58,982,781	100	9,236,369
Other social assistance services	200	25,382,326	45	7,403,141	10	2,373,081
Total health care & social assistance	15,040	1,785,008,254	2,510	494,660,179	1,090	95,439,922

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Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Number of trusts	Deductions relating to Australian investment income		Other deductions		Net Australian income or loss	
Arts & recreation services							
Museum operation	30	5	14,759	5	9,339	25	1,237,809
Parks and gardens operations	60	5	412	5	82,736	55	316,944
Creative and performing arts activities	1,045	15	85,998	90	3,156,086	990	72,255,861
Sports and physical recreation activities	1,270	25	295,185	80	6,754,675	1,225	62,564,869
Horse and dog racing activities	170	5	14,761	10	212,798	160	7,158,741
Amusement and other recreation activities	465	10	232,464	30	371,346	445	12,597,429
Gambling activities	285	15	227,090	15	123,822	270	22,058,046
Total arts & recreation services	3,325	75	870,669	230	10,710,802	3,170	178,189,699
Other services							
Automotive repair and maintenance	6,000	60	765,693	240	2,538,401	5,820	315,067,560
Machinery and equipment repair and maintenance	2,180	30	274,328	90	709,293	2,110	171,611,523
Other repair and maintenance	290	5	4,087	10	37,608	280	12,948,795
Personal care services	2,680	35	404,841	125	1,328,648	2,585	72,353,962
Funeral, crematorium and cemetery services	185	5	139,563	15	98,680	180	25,872,292
Other personal services	1,870	35	448,472	105	1,085,528	1,785	124,253,576
Religious services	35	5	30,046	10	258,165	30	1,156,878
Civic, professional and other interest group services	1,880	140	3,194,819	430	15,423,164	1,735	158,960,375
Private households employing staff and undifferentiated goods and service-producing activities of households for own use	10	5	22,888	5	803	10	7,494
Total other services	15,125	310	5,284,737	1,020	21,480,290	14,530	882,232,455
Other⁷	217,610	41,065	1,030,721,659	77,155	776,663,734	198,640	16,103,105,499
Total all industries	702,080	74,320	6,577,271,848	163,980	10,771,314,153	659,225	110,333,006,713

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Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Net capital gain		Gross other assessable foreign source income		Net other assessable foreign source income	
Arts & recreation services						
Museum operation	5	3,045	5	3,200	5	3,200
Parks and gardens operations	5	62,792	0	0	0	0
Creative and performing arts activities	35	2,008,388	70	7,832,681	70	5,533,859
Sports and physical recreation activities	50	4,820,390	20	1,733,900	20	1,559,737
Horse and dog racing activities	5	432,920	5	301,980	5	301,958
Amusement and other recreation activities	10	830,668	10	8,721	10	8,721
Gambling activities	15	1,038,633	10	2,231	10	2,231
Total arts & recreation services	120	9,196,836	115	9,882,713	115	7,409,706
Other services						
Automotive repair and maintenance	120	10,763,591	55	105,688	55	78,753
Machinery and equipment repair and maintenance	35	1,599,508	20	32,273	20	22,270
Other repair and maintenance	10	345,205	5	13,032	5	13,031
Personal care services	85	2,890,120	25	61,240	25	47,933
Funeral, crematorium and cemetery services	10	1,583,403	5	93	5	83
Other personal services	70	18,165,527	35	3,675,224	35	3,667,923
Religious services	5	413,745	5	5,772	5	5,772
Civic, professional and other interest group services	160	20,346,287	75	983,852	75	809,504
Private households employing staff and undifferentiated goods and service-producing activities of households for own use	0	0	5	16,091	5	16,091
Total other services	495	56,107,386	225	4,893,265	225	4,661,360
Other⁷	20,775	1,973,325,284	30,760	917,349,327	30,700	476,568,641
Total all industries	51,015	9,332,852,740	56,735	24,297,912,516	56,615	16,883,592,037

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Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Foreign tax credits		Total net income or loss prior to tax losses deducted		Tax losses deducted	
Arts & recreation services						
Museum operation	5	62	25	1,244,054	5	134,737
Parks and gardens operations	0	0	55	379,736	10	739,098
Creative and performing arts activities	55	636,197	995	79,798,108	125	7,441,880
Sports and physical recreation activities	20	258,454	1,225	68,945,024	215	8,199,382
Horse and dog racing activities	5	30,192	160	7,893,619	25	2,620,112
Amusement and other recreation activities	5	993	445	13,436,818	70	2,088,322
Gambling activities	5	302	270	23,098,910	35	1,474,945
Total arts & recreation services	90	926,200	3,175	194,796,269	495	22,698,476
Other services						
Automotive repair and maintenance	40	4,723	5,820	325,909,931	785	14,302,188
Machinery and equipment repair and maintenance	15	2,834	2,110	173,233,301	240	4,762,509
Other repair and maintenance	5	112	280	13,307,031	25	618,603
Personal care services	20	6,472	2,585	75,292,134	455	10,220,148
Funeral, crematorium and cemetery services	5	12	180	27,455,778	25	500,233
Other personal services	20	1,939	1,785	146,087,035	280	5,648,194
Religious services	5	442	30	1,576,395	5	33,140
Civic, professional and other interest group services	60	112,828	1,740	180,116,167	230	6,353,583
Private households employing staff and undifferentiated goods and service-producing activities of households for own use	5	1,812	10	23,585	0	0
Total other services	170	131,173	14,545	943,001,357	2,040	42,438,598
Other⁷	25,610	22,013,890	199,435	18,624,749,384	12,335	396,398,740
Total all industries	45,865	798,629,295	660,655	136,808,290,183	69,155	12,991,969,835

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Table 4C: Trust returns

Selected items, by fine industry, 2009–10 income year^{1,2}

Other deductions, foreign income, capital gains, tax offsets and total net income	Total net income or loss		Tax losses carried forward		Net capital losses carried forward	
Arts & recreation services						
Museum operation	20	1,109,317	15	1,615,770	5	310,607
Parks and gardens operations	50	-359,362	25	13,897,250	5	3,733,480
Creative and performing arts activities	915	72,356,228	265	29,115,729	70	6,138,364
Sports and physical recreation activities	1,100	60,745,642	455	85,605,605	80	5,755,618
Horse and dog racing activities	145	5,273,507	70	23,091,673	15	2,094,716
Amusement and other recreation activities	405	11,348,496	180	34,831,352	35	3,085,297
Gambling activities	250	21,623,965	55	4,669,019	35	10,858,359
Total arts & recreation services	2,890	172,097,793	1,070	192,826,398	245	31,976,441
Other services						
Automotive repair and maintenance	5,375	311,607,743	1,365	97,503,925	275	15,279,713
Machinery and equipment repair and maintenance	1,985	168,470,792	440	20,235,179	90	3,923,739
Other repair and maintenance	265	12,688,428	45	2,162,200	15	826,582
Personal care services	2,295	65,071,986	880	61,584,108	200	9,017,268
Funeral, crematorium and cemetery services	170	26,955,545	35	5,226,471	10	1,522,669
Other personal services	1,620	140,438,841	545	41,212,452	125	12,146,609
Religious services	30	1,543,255	10	149,102	5	69,978
Civic, professional and other interest group services	1,610	173,762,584	455	46,268,725	190	19,026,446
Private households employing staff and undifferentiated goods and service-producing activities of households for own use	10	23,585	5	1,370,537	5	800,892
Total other services	13,360	900,562,759	3,775	275,712,699	915	62,613,896
Other⁷	193,525	18,228,350,644	31,275	3,699,661,019	28,000	6,134,658,415
Total all industries	623,305	123,816,320,348	145,075	35,980,399,680	80,220	166,484,428,403